

Message Text

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PAGE 01 DOHA 01111 310812Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 /033 W
-----021970 310813Z /10
P 310856Z JUL 78
FM AMEMBASSY DOHA
TO SECSTATE WASHDC PRIORITY 3880

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E.O. 11652: N/A
TAGS: ETRAN, EFIN, QA
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE IN QATAR

REF: STATE 191803

1. COMMERCIAL OFFICER HAD CONVERSATIONS WITH DIRECTOR OF LEGAL AFFAIRS, DIRECTOR OF CUSTOMS AND DIRECTOR OF OFFICE OF MINISTER OF FINANCE AND PETROLEUM MORNING OF JULY 30 TO DISCUSS TAXATION IN GENERAL AND TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE IN PARTICULAR. ACCORDING TO ALL INFORMANTS, QATAR HAS NO PROVISIONS FOR IMPOSING ANY TAXES OTHER THAN CORPORATE PROFITS TAX AND IMPORT DUTIES. AS LONG AS INSTRUMENTS OF FOREIGN COMMERCE REMAIN THE PROPERTY OF FOREIGN FLAG CARRIERS OR OF SHIPPING AGENTS, NO TAXES WILL BE LEVIED UPON THEM. DIRECTOR OF CUSTOMS INDICATED THAT CONTAINERS ARE CONSIDERED PART OF PACKING MATERIALS FOR GOODS, SO NO CUSTOMS DUTIES ARE LEVIED ON CONTAINERS, EVEN IF THEY ARE TO REMAIN PERMANENTLY IN QATAR. CUSTOMS DIRECTOR STATED THAT NO TAX LAWS EXISTED IN WRITING AND THAT TAXES WOULD BE DETERMINED BY ANALOGY (AS REQUIRED BY ISLAMIC LAW). (COMMENT: CUSTOMS DIRECTOR WAS IN ERROR CONCERNING EXISTENCE OF WRITTEN TAX LAWS. EMBASSY HAS COPIES OF QATARI CORPORATE PROFITS TAX LAW. END COMMENT.)

2. CUSTOMS DIRECTOR STATED THAT HE WAS AWARE OF CALIFORNIA CASE,
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HAVING SEEN REPORT OF IT ON QATAR TV NEWS SERVICE. HE STATED THAT HE HOPED IT WOULD NOT START A TREND.
JABBOUR

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS, TAXES, IMPORT CONTROLS
Control Number: n/a
Copy: SINGLE
Draft Date: 31 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978DOHA01111
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780312-1038
Format: TEL
From: DOHA
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t1978074/aaaaadnc.tel
Line Count: 58
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: e3663570-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
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Review Withdrawn Fields: n/a
SAS ID: 1946862
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE IN QATAR
TAGS: ETRN, EFIN, QA
To: STATE
Type: TE
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Review Markings:
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